

with the sources from which received, and the dates of such receipts and of the disbursements made by him with the time when the persons to whom and what account the same were made.

SEC. 17. *And be it enacted*, That the assessor or assessors shall be appointed from among the citizens of said town entitled to vote for Commissioners of said town, and before he or they shall proceed to act as assessors he or they shall take an oath before a justice of the peace for Caroline County that he or they will assess and value the assessable property of every kind within said town at its full cash value without favor, partiality or prejudice, to the best of their skill and judgment; he or they shall enter and record in a book or books to be provided for that purpose an accurate and fair account of all property, stocks and private securities of every kind within said town liable to assessment; and the valuation thereof, together with a list of the owners thereof, which shall be returned by him or them to the said Commissioners on or before the first day of August in each and every year and which any person interested may inspect without charge; and if anyone shall feel aggrieved at the valuation and assessment of his property by said assessor or assessors he may appeal from such valuation to the said Commissioners at any time within two weeks from the return of said assessment, and upon good cause being shown the said Commissioners may make any alteration in said assessment which they may deem proper and right, or take from and add to the same; and for the purpose of hearing and determining the appeal provided for by this section the said Commissioners shall give five days' previous notice of time and place of hearing such appeals by advertisement to be posted at the postoffice in said town.

Assessors and
their duties.

Hearing ap-
peals.

SEC. 18. *And be it enacted*, That all property, real, personal and mixed, bonds, stocks and private securities of all kinds and description, whatsoever within the limits of the town of Hillsboro, or owned by the inhabitants thereof and not permanently located beyond the limits thereof, by law liable to be valued and assessed and chargeable with taxes in this State, shall be valued at its cash value and chargeable according to such valuation with the public assessment for the use and purposes of the said corporation; any assessor or assessors appointed by the Commissioners of said town shall have the power and authority to require the owner or owners, possessors or claimants of any property made liable to valuation

All property
to be taxed.